9 19

12-03

Previous references.

File No.

1904.

Serial Nos. 1—6

(municipal)

Later references.

Jud. F. & 31—04

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—6

Part B. for Dec. 1904

SUBJECT.

Petition from Chik Papachary & Munis — Lami Achary, goldsmiths of Bowringpet Kolar Cuddy. against the levy of shop tax

FILE No. L. F. 410 of 1892-93.

Petition from Chik Papachary and Muniswamy Achary, goldsmiths of Bowringpet, complaining against the levy of shop-tax.

1 From Papachary and Muniswamy Achary, goldsmiths of Bowringpet, petition dated 15th May 1904.
Complaining against the levy of double taxes *viz.*, shop-tax in addition to the house tax and praying that they may be excused from shop-tax.

2 To the President of Municipalities, Kolar District, Official Memo, No. 4405—L. F. 410-92, dated 8th June 1904.
Forwards the above petition for report as to whether petitioners live in their houses and sell the articles from their houses or whether they sell such articles outside their houses or make and repair jewels in their houses only for wages.

3 From the President of Municipalities, Kolar District, No. 148, dated 27th July 1904.
Reports that the petitioners do not own any houses, that they make and repair jewels for hire in their rented shops which are provided with door ways direct from those of the dwelling portion of the buildings that a shop tax of Rs. 10 is levied on each of them as in the case of the goldsmiths living in the Gold Fields and surrounding villages and that houses (dwelling portion) which belong to other parties have been taxed separately.

G.

4 From the Secretary, General and Revenue Department, No. 1350—L. F. 410-92, dated 15th August 1904.

Enquires why the mohatarfa tax imposed on the goldsmiths of Bowringpet should not be remitted under Government Proceedings No. 4605-12—L. 565, dated 11th June 1892, as they are reported to only make and repair articles for wages

5 From the President of Municipalities, Kolar District, No. 343, dated 5th October 1904.

Reports that the goldsmiths referred to not only make and repair articles for wages but also make and sell jewels for profit secretly that the accounts kept by them are incorrect and that the shop-tax imposed on them should not be abolished as it is a proper levy and as it aims at lessening the chances of theft of the mine gold.

6 Endorsement to Chik Papachary etc., of Bowringpet, No. 4878—L. F. 410-92, dated 7th December 1904.

To the petitioners, Bowringpet, No. 4878—L. F. 410-92, dated 7th December 1904.

Informs them that it is reported that the goldsmiths at Bowringpet and the Kolar Gold Fields, of whom the petitioners are some, do make and sell jewels in addition to the mere exercise of their profession for wages, and that they are therefore not entitled under the standing orders to exemption from peyment of mohatarfa shop-tax.

Endorsement to the President of Municipalities, Kolar District, Memo No 4885—L. F. 410-92, dated 7th December 1904.

Forwards copy of the above.

Office of the Government of H. H. he Maharaja of Mysore. General and Revenue Secretariat.

File No. (if any) LB.G.O. 92

Directions.

No., date and purport of receipts to be entered in red, and office note in black nk in order of dates.—To be written inside the line of margin.

Office Note.

Local Boards Branch.

Petition 2507 dated 15th May 1904 from Pampachari & 23 Moonisamichari of Bowringpet.

Subject:—

Abolition of profession tax.

Pampachari and Moonisami acchari residing in the Municipality of Bowringpet, Kolar District, complain that they have been carrying on their profession in the houses in which they live, but they have been charged with double tax - viz, profession tax in addition to house tax, and pray that they may be exempted from profession tax.

2 It is submitted that on a similar complaint from certain goldsmiths of Bangalore in 1887, a report was called for from the Presidents of

regulars City municipality,
and orders were issued directly
to the convenience of the Prof
Lay

3. May the petitioners be forwarded
to the Presidents for report
as to whether petitioners carry
sell the articles
on their business and collections
from their houses, or whether they sell such articles outside their
professions or Carry on trades houses, or repair
Cancelling the orders passed articles in their houses
only for wages.

by Memo 4 Sent to the
Dr. 30/5/04 above desk
2/6/04
Mem. entered
9/6.

5. Off Memo No 4805 4/6
8th June 1904 issued according
to para 3 supra.

6. Presidents of the Municipalities, Kolar Dist No 1483 27.7.04.

Reports that the petitioners
do not own any houses,
that they make and repair
jewels for hire in their rented
shops, which are provided with

T

Reg S

Diary No 663

General and Revenue Secretariat.

Jud File No. 410 of 190-1892

Serial No.

distinct

with door ways from Mode of the dwelling portion of the building, that a Shop tax of Rs 10/- is levied on each of them as in the case of the Gold Smiths living in the Gold Fields and surrounding both villages and that the houses (dwelling portion) which belong to other parties have been taxed Separately.

7 The petitioners seem to be entitled to the exemption from Shop tax as prayed for. Vide Govt Proc. No. 4605-12 L 565 of the 11th June 1892 and 1889b-7 LR 410-92 of the 13th May 1893.

Hdq P

Hdq O

8 Submitted for orders.

H&J: Mr. with draft inviting the 9/8 President's attention to Govt Pro. No 4605-12 L 565 of the 11th June 1892 and calling him to report how in the face of this order the Petitioners & other Gold-Smiths in the Goldfields

P

Note—Contn. sheet.

MGCPB—10,000.—19-5-04

General and Revenue Secretariat.

N.C File No. 410 of 1892

Serial No.

are charged Mohaturfa tax when they only make or repair articles for wages & why the same should not also be remitted.

J. Ramsay

10. Scott-Moncrieff 10/8/92

10.8.92

1/1 To the Presidents of the Municipalities in the Kolar Distt. No 1350 dt 15.8.1892
dy 410.92

Enquires why the Mohaturfa Tax imposed on the Gold Smiths at Bowringpet should not be remitted under G.O. No 4605-12 dt 565 of the 11.6.1892 as they are reported to only make or repair articles for wages.

2/2 From the Presidents of the Municipalities in the Kolar Distt No 343 dt the 5th October 1892.

Reports that the Gold Smiths referred to not only make & repair articles for wages but also make and

Serial No.

Sell Jewels for profit Secretly, and that the accounts kept by these men is incorrect as they have intentionally omitted therefrom information as to the Jewels made and Sold by them to avoid the payment of the Mohatarfa tax and states that the Shop tax of Rs 10/- imposed on the Goldsmiths Shops at Bowringpet and Gold mines three years ago by the then President should not be abolished as it is a proper levy and as it aims at lessening the chances of theft of the Mine gold.

13 The further report is not consonant with the President's former report dated the 27th July 1904. For the reasons now given, viz: the Suppression of theft of Gold in the Mines, it is doubtful, if the imposition of the tax is justifiable under the Mohatarfa Rules.

Submitted for orders.

18-11-04
19

19/11/04

14.

MGCPB—20,000—1-11-04.

H.S.S. 12]
General and Revenue Secretariat.

2nd File No. 410 of ~~190~~ 1902.

Serial No.

14 The President has found, as a matter of fact that these goldsmiths (of whom the petrs are some) do make and sell jewels in addition to the mere exercise of their profession for wages. They are therefore not entitled under the standing orders to exemption from payment of Inhabitants 15 Mess drafts accdy. We need not say anything in the order about the peculiar condition of the mining area.

[illegible]
22.11.1902.

16. Draft Endorsement is submitted for approval

[illegible]
22/23

28/11/02

17. Draft submitted to the Devansaheb thro' the 1st Councillor

29.11.1902

1149/29.11.1904

18. Done - Draft above

1.12.1902

30/11/02.

312 5/2.12.04

19 To the Petitioners. No 4878 dy 7.12.04
Issues endorsement in terms of para 14 supra

NOTE—Contn. sheet.

MGCPB—10,000—31-8-04.

Serial No.

20. To the President & the Members in the Kolar Distt. No 488 & the 7.12.1904

Forwards copy of the above endorsement

A25-73

1903-04

No. 2507

Name of Petitioner Papachary and Ramaswamichetty

Village Goldsmiths Kaiba

Taluk Bowringpet

District Kolar

Date of Arzi

Date of Receipt 18-5-04

Date of Disposal

No. of Enclosure one

ABSTRACT

This is a memorial to H.H. the Maharaja's Govt. complaining that the Municipal authorities Bowringpet are demanding them to pay professional tax and that they are not able to pay that tax in addition to the assessment, and praying that this assessable tax may be assessed

Memo ordered copy of Govt. order in which No. 2307 of 1893-94 which is referred to in the memorial

MGCPB—5,000—10-11-03

14.5.04

Mysore Government
General and Revenue Secretariat
Petition Department
Reg'd No 2507R
Date 11-5-07

To

Her Highness The Maharaja
Sree Krishnarajendra Wadeyar Bahadur
Mysore

The humble memorial of Papacharry, Munisamy Auchary Blacksmiths residing in Bowringpet.

May it please your Highness, That your highness' humble memorialists beg most respectfully to bring to your highness' most merciful Consideration that the Municipal Authorities at Bowringpet are demanding memorialists to pay the profession tax.

1. The goldsmiths of Bangalore through their Advocate Mr. B. Ramanuah appealed to His Highness the lamented late Maharaja, on the Subject of demanding double tax under Govt. Order dated 27th May 1887 - R 990. The Advocate proved that demanding double tax on one and the same property is objectionable

since then the system of levying double-
tax or professional tax is not in force
and it was totally Cancelled

But Your Highness' humble
memorialists regret to state that the
demand for profession tax is so severe
that they are to meet a trial without
reason or justice, and are too poor
to meet the demand.

They are mere coolies working
for hire and they do not certainly
prepare jewels and keep shops for
disposing them.

They open shops very-
early in the mornings and expect
their fortune for hours together.

Suppose a villager comes
for repairing any old jewel or for
preparing any ordinary new jewel
the hire thereon is only a couple
annas or a little more. In like
manner if half a dozen Customers
frequent the Shop in the day the
memorialists are fortunate enough
indeed in getting a Rupee and a half
or one Rupee. This is not the usual
rate, but sometimes more and sometimes
less. With this scanty income the
memorialists have to support their

poor large families, pay their Sub-
Cooties do a bit charity, buy clothes
enjoy festivales and in addition to all
these, they have to pay License
fees of Rs(5) monthly.

Your Highness must kindly
that owing to Epidemics such as
plague &c people are much put
out and are totally disheartened to
do anything.

The Success of proffessional
men is in the well-being of the
population. If not memorialists
have to live upon their Savings
and lead a miserable life

The memorialists are
too poor to pay shop tax in addition
to the License fees Contrary to System

Your Highness humble and
poor memorialists pray of Your
Highness to render justice to their
grievances after thorough inquiry
and investigation in the matter, and
to pass early orders

For such act of Your
Highness' mercy and justice memorialists
shall as in duty bound ever pray for
Your Highness' long happy and peaceful
Reign.

MYSORE DEWAN'S OFFICE.

LOCAL BOARDS BRANCH.

OFFICIAL MEMORANDUM.

The accompanying Appeal Petition
Registered No. 2507 dated 15 May 1904
received at the Dewan's Office from ~~Address~~ Address
to H. H. the Maharaja of Mysore
~~addressed~~ addressed to the General and
Revenue Secretariat from Bapu
Chari & Munisami Chari of
Bowringpet, Kolar Dt. Complaining
against the Municipal authorities
for demanding double tax, viz.,
house tax & Profession tax, & praying that
orders may be issued for ~~cancelling~~
the same for the reasons therein given
is forwarded, ~~together with its~~ to the Dy. Comm.
& enclosures. Presidents of the Municipalities in the Kolar Dt. may be called
for ~~report~~ that he will report as to whether
the Devangers live in their houses &
sell the articles from their houses,
or whether they sell such articles outside
their houses, or make &
repair jewels
in their houses only for wages.

L 805
L.Z-410-02 3/5/04

he may peh: in the
one enclosed -

15/5/04

By Order,

Bangalore, 190 } Ex Officio Secretary
Aug 2/6/04

MGCPB—21-7-02—500.

W Dept 811

T K-V-K
27/11

S. 21

6

1904-1905

S-(3)

From K. P. Puttanna Chetty Esqr
President Municipal
To Board Kolar

B. K. Venkataradiengar Esqr
Offg. Secretary to the Govt of
His Highness the Maharaja
Dated 27th } of Mysore
Despatched } July 1904
Received

General No. 148
No.

Enclosure No. 2

Re the appeal of
Papachary & three
Sanichary. of Bow-
ringpet Complaining
against the levy of
double (Shop & house)
taxes -

MGCPB—5-8-01—50 reams.

Diary No 663

Office of the President of the
Municipalities Kolar Dist

Dated 8th July 1904

From.

K P Puttannah Chetty Esquire
President of Municipalities
Kolar District

To.

B. K. Venkataveradacargar Esquire
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue and General Department

Sir,

Adverting to your official memorandum No 4805 / Ft 410-92 dated the 2nd June 04 forwarding for report the appeal petition from Papa chary and Munisamy achary of Bowringpet complaining against the Municipal authorities for demanding double tax viz house and shop taxes and praying that orders may be issued for abolishing the same, I have the honor to state, that the Amildar of Bowringpet reports that the petitioners do not own any houses, that they make and repair jewels for hire in their rented shops

which are provided with door ways distinct from those of the dwelling portion of the building and that only a Shop tax of Rs 10/- is levied on each of them as in the case of goldsmiths living in the Gold fields and surrounding villages. The houses belong to other parties and they have been taxed separately

The petition and its enclosure are herewith returned.

I have the honor to be,

Sir.

Your most obedient Servant

H. Nettleingham

President of Municipality

Kolar 30.7.1917

II Sus
D.J 23/5

Diary No. of letter replied to 663

File No.

Serial No. 4

No. 1350
L E 410-92.

General and Rev. Secretariat
(Municipal)
the 190

To

The Presidents of the Municipalities in the Kolar Dist

te of issue 15/8/92

ed by Mr H. Ramanya

His letter No 1480 the 27th July 1904 reporting on the ~~matter of the Complaint~~ of the Coldsmiths at Bowringpet against the levy of ~~Shop~~ tax on their Shops.

With reference to the above has the honour to invite the Presidents' attention to G.O. No 1605-12 L 565 of the 11th June 1892, and over.

It should be remembered that G.O. No 1605-12 L 565 of the 11th June 1892

D2376

Office of the President of
Boards, Kolar District.

5th October 1904

Camp Champion Reefs.

From

K. P. Puttanna Chetty Esquire

President.

To

B. K. Venkataramada Iyengar Esquire

Secretary to the Government of His Highness
the Maharaja of Mysore Revenue and Genl
Departments.

Sir,

With reference to your docket
No. 1350 / L.B.41042 dated 15th August 1904 calling
for certain information regarding the levy
of Mohatarfa tax on certain Goldsmiths
in the Bowringpet town and in the Kolar
Gold Fields, I have the honor to state that
these goldsmiths carry on a very brisk
and extensive trade in these parts. Some
3 years ago it was brought to the notice of
my predecessor that there was a large number
of goldsmiths both on the Fields and in

the villages surrounding them, including Bowringpet, who not only exercised their profession for wages received, but also made and sold jewels for profit. With a view to restrict the number of goldsmiths on the Fields and to lessen the facilities for theft of mine gold, it was found necessary to levy a Mohatarfa tax on these men and accordingly a tax of Rs 10/- was levied on each shop on the Fields and in Bowringpet with the result that there was a considerable decrease in the number of Goldsmiths.

2. These men donot maintain a correct account of receipts and expenditure in their shops, and in the absence of such accounts, it is difficult to ascertain to what extent they make jewellery for wages and to what extent they make jewels and sell them at a profit.

The Chief Clerk of the Bowringpet Taluk reports that these goldsmiths do both kinds of work, that the accounts kept by the goldsmiths of Bowringpet town do not contain information as to the jewels made and sold by them and that they have intentionally omitted to enter these particulars in their account books to escape from the levy of Professional tax.

4 Mr. Bowring, who was consulted in the matter is also of opinion that a Professional tax on these men is a proper levy and that it is desirable in so far as it aims at lessening the chances of theft of mine gold.

5 If a line of distinction has to be drawn between these two classes of men, viz those who merely exercise their profession for wages received and those who in addition to this,

make and sell jewels, it seems necessary
1) that these professional men should be called
upon to maintain correct accounts of
receipts and expenditure and (2) that
a special establishment should be
maintained to watch and scrutinize
their work every now & then. This is
neither possible nor desirable. For,
these goldsmiths to safeguard their
interests will be careful in suppressing
information as far as possible regarding
the particulars of jewelry prepared and
offered by them for sale. They further
carry on their profession so secretly
and cautiously with a view to avoid
suspicion, that it is impossible to
say where one part of their profession
ends and the other begins, while the
chances of detection are uncertain.
The entertainment of special establish-
-ment

is not worth the trouble and the money that will be spent on it.

6. If these goldsmiths are now exempted from payment of Mohatufa I am afraid this class of men will again dwell in numbers near the Gold Fields, affording facilities for theft of mine gold.

7 I am therefore of opinion that the Mohaturfa tax may be ordered to be levied on them as heretofore in consideration of the peculiar circumstances under which it was first imposed on them.

I have the honor to be
Sir
Your most obedient servant

H. Mitchell
President.

Recd No 2376

Endorsement granted to Chill Papachary and Immi. Sawmy Achary, Gold Smiths, residing at Bowringpet Kolar Dist. in reply to their Petition Regd No 2507 & the 2573 11th May 1904 Complaining against the levy of Shop tax on their Shop

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No 6878 dt 7/12/04
P 410 — 92

Endse to Petrs.

Petitioners are informed that as it is reported that the goldsmiths at Bowringpet and the Kolar gold fields, of whom the petitioners are one, do, as a matter of fact, make and sell jewels in addition to the mere exercise of their hereditary profession for wages, and that they are, therefore, not entitled under the Standing orders to exemption from payment of Mohatarfa Shop tax. The enclosure to their petition is herewith returned. By Order

Cl. 30/11/04

3.XII.04

5.12.1904

29.11.1904

P.T.O. Secretary 5.8 2.12.04

Memo No 6885
27/11/04
Copy forwarded to the President of the Municipalities in the Kolar District with reference to his correspondence ending with his letter No 343 dated the 5th October 1904.

By order

29.11.1904

Secretary

28/11/04

Dy Secy
6/12/04